



Georgia Income Tax Forms 500 and 500EZ For 2001



**GET YOUR REFUND WITHIN 21 DAYS BY FILING ELECTRONICALLY
SEE PAGE 3 FOR ELECTRONIC FILING INFORMATION**

FROM THE COMMISSIONER

On behalf of the Department of Revenue and its employees, I am pleased to report that last year's tax filing season saw a record 3.5 million Individual Income Tax returns processed with over 2.6 million refunds issued. Of these 3.5 million returns, 1.2 million Georgians elected to file their return utilizing an electronic option rather than filing a paper return. This represents a 39 percent increase over last year. This total includes 979,938 who filed electronically, 77,345 who used our new Telefile option introduced last year and 189,243 who filed on-line. We continue to encourage electronic filing which has significant advantages over paper filing. Not only is it more convenient and accurate, but refunds are delivered faster.

We remain committed to modernizing Georgia's tax processing system and developing options to make filing easier for Georgia's citizens. For tax year 2001, we have expanded both the Form 500EZ and the Telefile program to include taxpayers who file jointly with their spouse. Additional information about electronic filing can be found on Page 3.

We do not take lightly our responsibility to protect the confidentiality of citizens' information provided to the Department. You will notice that this year's mailing label does not include your social security number as it has in the past. The social security number was removed to address taxpayer's concerns. Before use, be sure the information printed on the label remains accurate and please be sure to manually enter your social security number on the form prior to submitting your return. Do not use the label if any of the preprinted information is incorrect.

Finally, taxpayer assistance representatives are available in our 11 regional offices ready to help you with your return preparation questions. These office addresses and telephone numbers are listed on Page 23. We also encourage you to visit the DOR web site www2.state.ga.us/departments/dor for answers to many frequently asked questions and also to download additional tax forms which you might require.

Our mission and commitment is to serve Georgia's taxpayers in a prompt, courteous and professional manner and to effectively and fairly administer Georgia's tax laws. We welcome your comments and suggestions on how to better accomplish this mission.

T. Jerry Jackson
Commissioner

CONTENTS	PAGE
Addresses	On Forms
Adjustments to Income	6
Amended Returns	4
Cancer Research Program Fund	3
Children and Elderly Fund	3
Common Mistakes	5
Deceased Taxpayer	2
Dependents and Exemptions	6
Double Check Your Return	22
Due Dates	2, 4
Electronic Filing	3
Estimated Tax	11, 12
Extension Payment Voucher (IT-560)	13
Extensions	5
Federal Audit	5
Filing Requirements	4
Form 500 Instructions	6, 7
Form 500EZ Instructions	Reverse Side of Form
Form 500 ES and Instructions	11
Form IND-CR	17, 18, 19
General Information	4, 5
Installment Payments	7
Installment Agreement Request Form	22
Low Income Credit	9
Military Personnel	4
New Developments and Reminders	2
Nongame Wildlife Conservation Fund	3
Nonresident Composite Filing	5
Nonresident Form 500 Instructions	8
Ordering Forms	12
Other State(s) Tax Credit	7, 9
Partnerships	5
Part-Year Resident Form 500 Instructions	8
Penalties and Interest	10
Problem Resolution	23
Refund Inquiries	23
Retirement Income Exclusion Worksheet	14
S Corporations	5
Tax Credits	20, 21
Tax Rate Schedule	10
Tax Table Form 500 and 500EZ	15, 16
Tax Tips	3
Taxpayer Assistance	23
TDD	23
TeleFile	3
Website	23

NEW DEVELOPMENTS FOR 2001

Label Beginning this year, your social security number(s) are not listed on the mailing label. They have been omitted to protect your privacy. Remove the mailing label from the back of this booklet. **If the information is correct, attach it to the form but also enter your social security number(s) on the form.** If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. If your address has changed, print or type an "X" in the change of address box.

Form 500EZ The Form 500EZ has been expanded to include married filing joint taxpayers with no dependents. Additionally, the low income credit can now be claimed on the Form 500EZ.

Retirement Income Exclusion The retirement income exclusion has been increased to \$14,000, effective January 1, 2001.

Driver Education Credit For tax years beginning on or after January 1, 2001, this is a credit for an individual taxpayer for the amount spent for a successfully completed course of driver education for each dependent minor child of the taxpayer at a private driver training school licensed by the Department of Public Safety. An amount spent for a completed course of driver education, to a private or public high school, does not qualify for this credit. Please see Page 20 for additional information.

Low and Zero Emission Vehicle Credit For tax years beginning on or after January 1, 2001, this credit has been expanded. Please see Page 20 for additional information.

Use Tax A use tax reporting form (Form ST-3USE) has been developed for consumers to remit Georgia Use Tax. Please see Page 5 for additional information.

TO OBTAIN MORE INFORMATION ABOUT THE ABOVE ITEMS, CONTACT TAXPAYER ASSISTANCE AT ANY OFFICE LISTED ON PAGE 23.

NEW DEVELOPMENTS FOR 2002

Georgia Higher Education Savings Plan House Bill 417 was passed in the 2001 Legislative Session. This bill establishes the "Georgia Higher Education Savings Plan". This type of plan is more commonly referred to as a Section 529 plan since it meets the requirements of Section 529 of the Internal Revenue Code of 1986. The purpose of the plan is to provide a way to save for postsecondary education. For Georgia income tax purposes the plan allows a deduction for part of the contributions and an exclusion for the earnings when they are withdrawn in certain circumstances. The major provisions are as follows:

- 1. General contribution provisions** \$8,000 per beneficiary may be contributed per year. Additionally, during the first three years in which savings trust agreements are made available by the board to the public, an additional annual contribution of \$8,000 for any beneficiary age ten years old or older may be made. The total contributions per beneficiary cannot exceed \$120,000.
- 2. Provisions related to the deduction of contributions** For taxable years beginning on or after January 1, 2002, up to \$2,000 of the contribution can be deducted as an additional itemized deduction on a Georgia return by parents or guardians of a designated beneficiary who is claimed as a dependent on their Georgia tax return. The deduction decreases \$400 for each \$1,000 of Federal Adjusted Gross Income over \$100,000 for a joint return or \$50,000 for a separate or single return.
- 3. Provisions related to the exclusion of earnings from income** For taxable years beginning on or after January 1, 2002, the amount of any qualified withdrawals used solely for qualified

higher education expenses is not subject to state income tax. For unqualified withdrawals, the following applies:

- a. The proportion of earnings in the account balance at the time of the withdrawal is applied to the total funds withdrawn to determine the earnings portion to be included in the account contributor's taxable net income.
- b. The proportion of the contributions in an account balance at the time of an unqualified withdrawal which previously have been used to reduce taxable net income is applied to the nonearnings portion of the total funds withdrawn to determine an amount to be included in the account contributor's taxable net income.

Additional information about the Georgia Higher Education Savings Plan can be found at www.state.ga.us/otfs

REMINDERS

Deceased Taxpayers. If a person received income in 2001 but dies before filing a return, their Georgia income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on their final Federal income tax return. Print the deceased person's name, the word "Deceased", and the date of death on the top of Page 1 of the tax return. The due date for filing is the same as for Federal purposes. In the area where you sign the return, write "Filing as a surviving spouse", if appropriate. An executor or administrator filing the return must sign in his or her official capacity.

Due Dates. Calendar year taxpayers for 2001 are required to file on or before April 15, 2002. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

Federal Audit. Whenever a Federal audit or other Federal adjustment results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See Page 5 for details.

Federal Return. If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to enclose a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. Do not enclose other Federal schedules.

Installment payments. If you cannot pay the full amount due as shown on your return, you can request monthly installment payments. Please see Page 7 for additional information and Page 22 for the IPA Form. Even if you request an installment payment plan, you are still required to file your return by the due date.

Payments or correspondence. Include your social security number and tax year on any correspondence or payments made to the Georgia Income Tax Division.

Refund Inquiries. The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow:

- 6 to 8 weeks for returns filed prior to April 1st.
- 8 to 10 weeks for returns filed from April 1st through April 10th.
- 12 weeks for returns filed after April 10th.

See Page 23 for telephone numbers.

PREPARING YOUR RETURN

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide for completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are listed on Page 23). Incorrect or omitted social security number(s) and name(s) will

delay the processing of your return. **Verify that your name(s) and social security number(s) are correct on your return. Sign the return and enclose W-2 forms.**

PLEASE NOTE: Forms are designed for imaging. Whether you type or write in the information, use **black ink**. Be sure to stay within the squares and be sure that all information is readable. **Do not use an extra fine point pen or red ink.**

If you file electronically, do not submit anything to the Department unless a payment is due. Please use only Form 525-TV to submit your payment.

SENDING YOUR RETURN BY CERTIFIED MAIL MAY DELAY THE PROCESSING OF YOUR REFUND.

TAX TIPS

1. If you or your spouse are at least 62 years of age or totally and permanently disabled, see Page 6 of the instructions for the retirement income exclusion.
2. All claims for the low income tax credit for the 2001 tax year, including any amended claims, must be filed on or before December 31, 2002.
3. Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
4. You are not required to submit 1099 statements with your Georgia individual income tax return unless Georgia tax has been withheld.
5. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
 - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
 - b. All time excluded must be actual time worked outside Georgia.
 - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.
6. Individual Retirement Accounts. The provisions concerning the taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

CONTRIBUTIONS

NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND



Give Wildlife a Chance

You can donate part of your tax refund to the Wildlife Conservation Fund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 10, Form 500EZ or Line 27, Form 500, to make your tax deductible donation to the Wildlife Conservation Fund. Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

GIVE TO CHILDREN AND ELDERLY IN NEED

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your refund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 11, Form 500EZ or Line 28, Form 500. You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142.

SUPPORT THE BREAST CANCER, PROSTATE CANCER AND OVARIAN CANCER RESEARCH PROGRAM

You can make a tax deductible gift to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund by donating part of your refund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 12, Form 500EZ or Line 29, Form 500. You may also send a contribution to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142.

TELEFILE

Individual taxpayers who have received the Federal TeleFile tax package are eligible to participate in a joint Federal/State TeleFile Program to file their Georgia income tax return.

You qualify to file your Georgia return with TeleFile only if:

- You are eligible and plan to file your Federal return by TeleFile.
- You have received the IRS Federal TeleFile tax package and the Georgia TeleFile tax package. You cannot file the Georgia return by TeleFile if you have not received the IRS TeleFile package.
- You were a Georgia resident for all of 2001.
- Georgia was the only state that withheld state income taxes on your W-2s.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.

ELECTRONIC FILING

GET YOUR REFUND WITHIN 21 DAYS

The Department will accept electronic transmission of returns through the Federal/State Electronic Filing Program for:

1. Full-year residents
2. Part-year residents
3. Nonresidents
4. Balance due returns and refund returns.

There are two ways to file your returns electronically with Georgia. **Using either method, you must transmit both your Federal and State returns at the same time.**

1. You can have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS.
2. If you are interested in filing "online" from your PC, please refer to our web page at <http://www2.state.ga.us/departments/dor> for filing instructions and the web addresses of approved companies who offer online filing.

For either option, you must transmit both your Federal and State returns at the same time. The benefits are:

- You may receive your refund by check or by direct deposit to a designated account.
- You will receive your refund faster.
- Refunds filed electronically are typically issued within 21 days.

When filing electronically, your personal copy will look different than the booklet version of the form.

TAX SOFTWARE PACKAGE FORMS

If you use a software package to file your return, your return will look different than the booklet form.

GENERAL INFORMATION FOR FORM 500

GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia income tax return if you meet the following conditions:

<u>Filing Status</u>	<u>If Your Income Exceeds</u>
A. Single, Head of Household or Qualifying Widow(er)	
1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. Under 65, both blind	11,000
4. Both 65 or over, not blind	11,000
5. One 65 or over, and blind	11,000
6. One 65 or over, and both blind	12,300
7. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

RESIDENTS You are required to file a Georgia income tax return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds the standard deduction and personal exemption(s). These requirements apply as long as your legal residence is in Georgia even if you are temporarily absent from the State or live outside the State temporarily. **A full-year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. A Georgia resident is allowed a credit for taxes paid to a nonresident state. See worksheet for other state(s) tax credit on Page 9.**

PART-YEAR RESIDENTS If you are a legal resident of Georgia for only a portion of the tax year, you are required to file a Georgia income tax return on Georgia Form 500 if you are required to file a Federal income tax return. A part-year resident's income is generally taxable only during the time they were residents of Georgia. A full explanation of how to compute the tax for part-year residents is provided on Page 8.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return on Georgia Form 500. If you are a legal resident of another state, you are not required to file a Georgia income tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year. A full explanation of how to compute the tax for nonresidents is provided on Page 8.

DUE DATES Calendar year taxpayers for 2001 are required to file on or before April 15, 2002. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

MILITARY PERSONNEL

RESIDENTS Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of the source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

NONRESIDENTS Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned Georgia income from other sources, they are required to file Georgia Form 500, completing Page 4, Schedule 3. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on Page 8.)

NOTICE: If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter 3 in the residency code box on Form 500, Page 1, Line 4, and use Page 4, Schedule 3.

AMENDED RETURNS

Do not use Form 500 to amend or correct your return, use Form 500X. Form 500X cannot be used as an original return. It is to be used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on Page 23, can be ordered by calling (404) 417-6011, or can be downloaded from our website www2.state.ga.us/departments/dor.

CLAIMS FOR REFUND

A claim for a refund of tax must be made within three years from the date the tax was paid. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. An extension of time to file the return does not extend the deadline for filing a state claim for refund. For example, if payments were made with respect to the 1998 tax year on or before the April 15, 1999 due date for the 1998 tax year, the taxpayer must file any claim for a refund of such tax by April 15, 2002. An extension of time to file the 1998 return does not change the April 15, 2002 deadline for filing a state claim for refund.

DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date the tax is paid in order to receive a refund for any overpayment of tax. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. **Returns filed after three years from the date the tax is paid are barred from refund by the statute of limitations. No exceptions are provided in the Georgia Code.**

ADDRESS CHANGES

Please call Centralized Taxpayer Registration (404) 417-4490 to submit your address change.

GENERAL INFORMATION FOR FORM 500 (continued)

FEDERAL AUDIT

Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. **If you do not submit a return reflecting all changes and the Commissioner receives the report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.** If it is determined that there has been an overpayment of tax for the year, failure to notify the Commissioner within 180 days will result in the forfeiture of your right to any refund as a result of the change or correction.

INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

PARTNERSHIPS

Resident and nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income. See Form 700 instructions for exceptions.

NONRESIDENT WITHHOLDING ON DISTRIBUTIONS

Effective January 1, 1994, withholding is required on any distributions paid or credited by Partnerships, Limited Liability Companies and S Corporations. The withholding is reported on Form G-2A and should be entered on Line 19, Page 2 of Form 500.

NONRESIDENT COMPOSITE FILING

As an alternative to withholding, the entity may file a composite return for its nonresident members. This form is available upon

request. (See Page 12 for ordering forms.) The entity may receive forms to register for withholding by calling (404) 417-4490 or you may call 1-877-602-8477.

NONRESIDENT WITHHOLDING ON THE SALE OF REAL PROPERTY

Withholding is required on the sale by a nonresident of Georgia real property. The withholding is reported on Form G-2RP and should be entered on Line 19, Page 2 of Form 500.

EXTENSION OF TIME FOR FILING RETURN

There are two ways to obtain an extension for filing your Georgia income tax return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) You may file an extension on Georgia Form IT-303. If Form IT-303 is used, it must be filed by the return due date.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest.

Taxpayers should use Form IT-560 if they expect to owe tax. This form is not an extension. It is used to pay any expected balance due by April 15th when the return itself will not be filed by the due date. The amount paid with the payment voucher is entered on Page 2, Line 20 of the Georgia Form 500. The IT-560 is located on Page 13.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late payment penalty and 1 percent interest for each month or fraction of a month from the statutory due date until it is paid.

USE TAX - INTERNET, MAIL ORDER AND OUT OF STATE PURCHASES

Georgia Use Tax is due on tangible personal property purchased through the Internet, mail order or an out-of-state company when Georgia Sales Tax is not collected by the Seller. The use tax rate is the same as the sales tax rate imposed in the Georgia county where the item is delivered. Forms for reporting use tax and additional information may be obtained at the Department's Regional Offices or from the Department's website www2.state.ga.us/departments/dor. Please note: This is for information purposes only, the use tax cannot be entered on Form 500 or Form 500 EZ.

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. Using a previous year's form instead of the current year's form.
2. Not entering your spouse's name and/or social security number if you are filing a joint return.
3. Not completing the name, social security number, address, residency code, and filing status. Be sure to enter only one residency code and filing status.
4. Lines 6 and 7: Leaving a line blank, not listing the dependents, or listing an incorrect number of dependents.
5. Line 8: Entering Federal taxable income instead of Federal adjusted gross income.
6. Lines 11 and 12: Entering an amount for both standard and itemized deductions.
7. Line 14: Not entering the number of exemptions from Line 7 on this line.
8. Line 15: Not entering an amount on this line. Part-year residents and nonresidents should also enter an amount.
9. Line 19: Entering social security tax withheld, or other state tax withheld, Federal income tax withheld, or estimates instead of Georgia tax withheld.
10. Line 20: Entering withholding tax instead of estimated tax.
11. Line 24 or 25: Not entering either the balance due (Line 24) or the overpayment amount (Line 25).
12. Lines 27, 28, and 29: Entering something on these lines when a contribution is not being made.
13. Line 31 or 32: Not entering either the balance due (Line 31) or the refund (Line 32).
14. Not rechecking your calculations including the tax rate.
15. Placing zeros on lines that are not being used.
16. Not enclosing all of your W-2's.
17. Not enclosing copies of other states' tax returns if you claim another state tax credit.
18. Mailing your Georgia return to the Internal Revenue Service.
19. Attaching a check to a refund return.
20. Using an incorrect envelope will delay your refund.

FORM 500 INSTRUCTIONS

USE BLACK INK.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.

IF YOU ARE USING A SOFTWARE PROGRAM OR IF YOU DO NOT WANT A BOOKLET NEXT YEAR, PLEASE CHECK THE SMALL BOX IN THE UPPER RIGHT-HAND CORNER. PLEASE NOTE: COMPUTER SOFTWARE WILL MARK THIS BOX BY DEFAULT. PLEASE UNCHECK THE BOX IF YOU WOULD LIKE A BOOKLET NEXT YEAR. ADDITIONALLY, RETURNS THAT ARE FILED ELECTRONICALLY WILL NOT RECEIVE A BOOKLET NEXT YEAR.

STEP 1 Name, address and social security number

Beginning this year, your social security number(s) are not listed on the mailing label. They have been omitted to address privacy concerns. Remove the mailing label from the back of this booklet. **If the information is correct, attach it to this block but also enter your social security number(s) on the form.** If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided.

STEP 2 Residency, filing status and exemptions

LINE 4 If you were a resident of Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency code box. If you were not a Georgia resident the entire year, enter 2 in the residency code box and enter the dates. If you did not live in Georgia or one spouse was a resident and the other was a nonresident, enter 3 in the residency code box. Part-year residents and nonresidents must compute their Georgia taxable income using Schedule 3 of Form 500, Page 4.

LINE 5 You must use the same filing status you used on your Federal return. Enter the letter for your status in the filing status box. If you filed as unmarried head of household or qualifying widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6 List your dependents in the space provided on Form 500. Attach a schedule if you have more than four dependents.

LINE 7 Number of exemptions from Federal Form 1040 or 1040A. **Exception: If you are claimed by a parent or guardian on their Federal return, you should claim one exemption on your Georgia return.**

STEP 3 Income

LINE 8 From your Federal Form 1040, 1040A or 1040EZ enter your Federal adjusted gross income. **Do not use Federal taxable income.** If the number is negative, fill in the circle to the left of the number.

LINE 9 Some types of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. This is accomplished by fully explaining your adjustments on Page 3, Schedule 1, of Form 500. Enter the total adjustments from Schedule 1 on Line 9. If the number is negative, fill in the circle to the left of the number. **Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See Line 17 instructions on Page 7.**

ADJUSTMENTS THAT MAY BE ADDED ARE:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
2. Loss carryovers from years when you were not subject to Georgia income tax.
3. Lump sum distributions from employee benefit plans, reported on IRS Form 4972.
4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$14,000 per taxpayer provided one of two conditions is met:

- (A) The taxpayer is 62 years of age or older, or
- (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use any income attributable to the other spouse to calculate his/her retirement income exclusion. The \$14,000 exclusion is not automatic and must be documented on Page 3, Schedule 1, of Form 500. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$14,000 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income. Part-year or nonresidents must prorate the exclusion. You must enter the date of birth and/or the type and date of disability on Page 3, Schedule 1, of Form 500 or the exclusion will not be allowed. **Use the worksheet on Page 14 to compute the exclusion.**

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.

3. Social Security or Railroad Retirement paid by the Railroad Retirement Board that is included in Federal adjusted gross income.

4. Salaries and wages reduced from Federal taxable income because of the Federal jobs tax credit.

5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or another state. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to another state(s). In cases where the Subchapter S election is recognized by the other state(s), the income should not be subtracted. Credit for taxes paid to other state(s) may apply. Refer to Line 17 instructions on Page 7.

9. Dependents' unearned income included in parents' Federal adjusted gross income.

10. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Be sure to indicate the applicable state. Do not subtract Georgia income tax refunds included in Federal adjusted gross income.

11. Income from any fund, program or system which is exempted by Federal law or treaty.

12. Teacher's Retirement. The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided such contributions were reported and taxes paid thereon.

13. Employer FICA tax credit claimed on the Federal return. This applies only to food and beverage establishments that took a credit instead

FORM 500 INSTRUCTIONS (continued)

of a deduction on their Federal return for employer FICA tax paid on employee cash tips.

14. For a self-employed person, the 40% of the self-employed health insurance (SEHI) that is not allowed as a deduction on the Federal return. This deduction is reduced if the taxpayer claims the SEHI as an itemized deduction. The ratio of the medical expenses after the 7.5% limitation to the medical expenses before the 7.5% limitation must be applied to 40% of the SEHI to compute the reduction. The 40% SEHI deduction does not change if the taxpayer is subject to the Federal earned income limitation.

15. An individual, corporation or partnership which is a party to state contracts may subtract from Federal taxable income 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year. A list of certified minority subcontractors is maintained by the Commissioner of the Department of Administrative Services for the Revenue Department and general public. (For further information, call (404) 656-6315.)

LINE 10 Georgia adjusted gross income (Net total of Line 8 and Line 9). If the number is negative, fill in the circle to the left of the number.

STEP 4 Deductions

LINE 11a, b & c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. **Do not use the standard deduction amount that is claimed on your Federal return.**

Single/Head of Household \$2,300

Married Filing Joint \$3,000

Married Filing Separate \$1,500

Additional: Line 11b \$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on Line 11c.)

NOTE: FILL IN EITHER LINE 11C OR 12, NOT BOTH

LINE 12 If you use itemized deductions on your Federal return, you must use itemized deductions on your Georgia return. **If you are filing married filing separate and your spouse itemizes, you must also itemize.** Adjustments must be made for income taxes other than Georgia and investment interest expense which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the starting point in computing Georgia itemized deductions.

LINE 13 Subtract either Line 11c or Line 12 from Line 10 and enter on Line 13. If the number is negative, fill in the circle to the left of the number.

LINE 14 Multiply the number in the block, on Line 7, by \$2,700.

LINE 15 Subtract Line 14 from Line 13 and enter on Line 15. If the number is negative, enter zero. **THIS IS YOUR GEORGIA TAXABLE INCOME.**

STEP 5 Tax Computation

LINE 16 Use your **GEORGIA TAXABLE INCOME** and the tax table on **Pages 15 and 16** to determine your tax. *Make sure you determine your tax using your filing status.* Enter tax on Line 16.

LINE 17 Use Schedule 2 on Page 3 of the Form 500. This line is used for reporting credits. Use this line if you are taking credit for income taxes paid to states other than Georgia. **No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s) income tax return is enclosed.** Use the worksheet on Page 9 for the computation of other state(s) tax credit for full-year and part-year residents. If you paid tax to more than one state, use the total of other state(s) income to compute the credit. No credit is allowed for income earned in another state if that income was not taxed by the other state.

Your credit may be less than the tax paid to the other state(s). For additional information on tax credits, see Pages 20 and 21.

LINE 18 Subtract Line 17 from Line 16 and enter on Line 18. If zero or less, enter zero.

LINE 19 This line is for Georgia income tax withheld. Enter the total Georgia tax shown on withholding statements. *These statements must be enclosed with your return or your withholding tax will be disallowed.*

LINE 20 Enter your total estimated payments on Line 20. *Be sure to include the amount credited from your previous year's tax return and any prepayments (Form IT-560).*

LINE 21 You may be eligible for a low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on Page 9 to compute the credit and enter on Line 21. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

LINE 22 DO NOT WRITE ON THIS LINE. *This line is for Department use only.*

LINE 23 Add Lines 19, 20 and 21c and enter the total on Line 23.

LINE 24 If the tax on Line 18 is greater than the credits on Line 23, subtract Line 23 from Line 18 and enter the BALANCE DUE on Line 24.

LINE 25 If the credits on Line 23 are greater than the tax on Line 18, subtract Line 18 from Line 23 and enter the OVERPAYMENT on Line 25.

LINE 26 Enter the amount you want credited to 2002 estimated income tax on Line 26.

LINES 27, 28 and 29 Refer to Page 3 for details and enter the amount of your contributions. *No contribution of less than \$1 can be processed.*

LINE 30 Enter the estimated penalty from Form 500 UET.

LINE 31 Add Lines 24, 27, 28, 29 and 30, and enter the total balance due on Line 31. Make your check payable to the **GEORGIA INCOME TAX DIVISION.**

INSTALLMENT PAYMENTS If you are unable to pay the full amount of tax due as shown on your individual income tax return, you may request monthly installment payments. To apply for an installment agreement, complete and file your return by the due date. Place Form GA-9465 (see Page 22) on top of your return and submit it along with your return or when you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. You may also call (404) 657-0295 to request an installment payment plan once you receive a bill. To minimize the interest and penalty charges, you are encouraged to pay as much of the tax as possible by April 15, 2002. If you would like to make additional payments before receiving a bill, send payments to: Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. Be sure to write "tax year 2001" and your social security number on the check. Note: Interest and late payment penalties will apply to any amount not paid by April 15, 2002, even if your request to make installment payments is granted. Before requesting an installment payment agreement, you should consider less costly alternatives.

LINE 32 Enter the amount to be **REFUNDED TO YOU** – Line 25 minus Lines 26, 27, 28, 29 and 30, if applicable.

SIGN HERE You are required to sign your return in the space provided at the bottom of Form 500, Page 2. If filing a joint return, both you and your spouse are required to sign. Tax preparers who completed your return are required to sign in the space provided and print their identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by initialing the box provided.

FEDERAL RETURN

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to enclose a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. Do not enclose other Federal schedules.

PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or nonresident, you should use the same form as a full-year resident, **FORM 500**, except that you should complete Schedule 3 of Form 500, Page 4. A married part-year resident or nonresident with income earned in Georgia (whose spouse is a nonresident with no Georgia source income) may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents.

Column A should be computed as if you were a Georgia resident (Federal income after Georgia adjustments).

Column B is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident.

Column C is your Georgia income and adjustments used to calculate your Georgia taxable income.

SCHEDULE 3 INSTRUCTIONS

LINES 1-5: In Column A, list your income computed as if you were a Georgia resident (Federal income after Georgia adjustments). In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

LINES 6-7: In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7, list the adjustments allowed by Georgia law. *Refer to Page 6, Line 9 instructions for information about adjustments.*

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to your total income.

LINE 10: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes other than Georgia or expense for the production of non-Georgia income. *If using the standard deduction, refer to Page 7 under Lines 11a, b and c for information on Standard Deductions.*

LINE 11: Enter the personal exemption. Line 7 of Form 500 multiplied by \$2,700.

LINE 12: Add Lines 10 and 11 and enter on Line 12.

LINE 13: Multiply the amount on Line 12 by the percentage on Line 9 and enter on Line 13.

LINE 14: Subtract Line 13 from Line 8, Column C, and enter the result here and on Line 15 on Page 2 of Form 500. This is your income that is taxable in Georgia. Use the Georgia Income Tax Table on Page 15 and Page 16 to determine your tax and enter on Line 16 on Page 2 of Form 500.

FOLLOW THE INSTRUCTIONS ON PAGE 7 TO COMPLETE LINES 16 THROUGH 32 OF FORM 500, PAGE 2.

NOTICE: If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter the nonresident code on Form 500, Page 1, Line 4 and use Schedule 3 on Page 4 of the Form 500.

EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS			
DO NOT USE LINES 9 THROUGH 14 - PAGES 1 AND 2 FORM 500			
	Federal Income after Georgia adjustments COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, etc.	48,000	24,000	24,000
2. Interest and Dividends	4,000	2,000	2,000
3. Business Income or (Loss)			
4. Other Income or (Loss)			
5. Total Income: Total Lines 1 through 4	52,000	26,000	26,000
Adjustments to Income:			
6. Total adjustments from Federal Form 1040			
7. Total adjustments from Form 500, Schedule 1, Page 3 (see instructions for Line 9, Page 6)			
8. Adjusted Gross Income (Line 5 plus or minus Lines 6 and 7)	52,000	26,000	26,000
9. RATIO: Divide Line 8, Column C by Line 8, Column A - enter percentage.		50%	Not to exceed 100%
10. Itemized or Standard Deduction (See instructions for Line 10 on Page 8)		3,000	
11. Personal Exemption from Form 500, Page 1, Line 7 multiplied by \$2,700		5,400	
12. Total Deductions and Exemptions: Add Lines 10 and 11		8,400	
13. Multiply Line 12 by Ratio on Line 9 and enter result			4,200
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500			21,800

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Use these worksheets for the computation of other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Please keep them for your records.

FOR FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income taxed by Georgia \$ _____
2. Georgia adjusted gross income (Line 10, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions \$ _____
5. Georgia personal exemption and credit for dependents from Form 500, Page 2, Line 14 \$ _____
6. Total of Line 4 and Line 5 \$ _____
7. Line 6 multiplied by ratio on Line 3 \$ _____
8. Income for computation of credit (Line 1 less Line 7) \$ _____
9. Tax at Georgia rates (Use tax table on Pages 15 & 16) \$ _____
10. Tax shown on return(s) filed with other state(s) \$ _____
11. Tax credit allowable (Lesser of Line 9 or Line 10) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ _____

ENTER THE CREDIT ALLOWABLE ON PAGE 3, SCHEDULE 2, LINE 1 OF FORM 500. THE TOTAL ON PAGE 3, SCHEDULE 2, LINE 12 WILL BE CARRIED FORWARD TO PAGE 2, LINE 17. ENCLOSE COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **Note: Only state income tax is allowable. No other income taxes such as local, city, province, U.S. Possession, etc., qualify for this credit.**

FOR PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ _____
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) \$ _____
5. Line 4 multiplied by ratio on Line 3 \$ _____
6. Income for computation of credit (Line 1 less Line 5) \$ _____
7. Tax at Georgia rates (Use tax table on Pages 15 & 16) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ _____
9. Tax credit allowable (Lesser of Line 7 or Line 8) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ _____

ENTER THE CREDIT ALLOWABLE ON PAGE 3, SCHEDULE 2, LINE 1 OF FORM 500. THE TOTAL ON PAGE 3, SCHEDULE 2, LINE 12 WILL BE CARRIED FORWARD TO PAGE 2, LINE 17. ENCLOSE COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **Note: Only state income tax is allowable. No other income taxes such as local, city, province, U.S. Possession, etc., qualify for this credit.**

LOW INCOME CREDIT WORKSHEET

If you are a Georgia resident and your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent by another taxpayer on his or her Federal or Georgia individual income tax return, you are entitled to a low income tax credit. If you are eligible, calculate the credit using the worksheet below and claim your low income credit on Form 500, Line 21. A part-year resident can only claim the credit if they are a resident at the end of the tax year. Note: A husband and wife who file separate returns for a taxable year, for which a joint return could have been filed by them, can only claim the tax credit which would have been allowed had a joint return been filed.

1. Enter your income from Line 8 of the Form 500 or Line 1 of Form 500EZ. If zero or less, enter zero. _____
2. Enter the total exemptions. Exemptions are self, spouse and natural or legally adopted children. _____
3. Each taxpayer 65 years of age or older may claim double credit. If you or your spouse are 65 or older, enter 1. If filing jointly and you and your spouse are both 65 or older, enter 2. _____
4. Add numbers on Line 2 and Line 3 and enter. Also enter this total in Block 21a of Form 500 or Block 6a of Form 500EZ. _____
5. Using the Base Credit Table below, find the base credit corresponding to your income and enter. Also enter in Block 21b of Form 500 or Block 6b of Form 500EZ. _____
6. Multiply the amount entered on Line 4 by the amount on Line 5 and enter here. This is your low income credit. Also enter on Line 21c of Form 500 or Line 6c of Form 500EZ. _____

BASE CREDIT TABLE

Federal Adjusted Gross Income

Under \$6,000	\$ 26
\$6,000 but not more than \$7,999	\$ 20
\$8,000 but not more than \$9,999	\$ 14
\$10,000 but not more than \$14,999	\$ 8
\$15,000 but not more than \$19,999	\$ 5

Base Credit

All claims for this credit, including amended claims, must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

GEORGIA TAX RATE SCHEDULE

SINGLE PERSONS

If the amount on Line 15 is	Amount of Tax is
Not Over \$ 750	1% of Taxable Income
Over \$ 750 But not over \$ 2,250	\$ 7.50 plus 2% of the amount over.....\$ 750
Over \$ 2,250 But not over \$ 3,750	\$ 37.50 plus 3% of the amount over.....\$ 2,250
Over \$ 3,750 But not over \$ 5,250	\$ 82.50 plus 4% of the amount over.....\$ 3,750
Over \$ 5,250 But not over \$ 7,000	\$ 142.50 plus 5% of the amount over.....\$ 5,250
Over \$ 7,000	\$ 230.00 plus 6% of the amount over.....\$ 7,000

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount on Line 15 is	Amount of Tax is
Not Over \$ 1,000	1% of Taxable Income
Over \$ 1,000 But not over \$ 3,000	\$ 10.00 plus 2% of the amount over..... \$ 1,000
Over \$ 3,000 But not over \$ 5,000	\$ 50.00 plus 3% of the amount over..... \$ 3,000
Over \$ 5,000 But not over \$ 7,000	\$ 110.00 plus 4% of the amount over..... \$ 5,000
Over \$ 7,000 But not over \$ 10,000	\$ 190.00 plus 5% of the amount over..... \$ 7,000
Over \$ 10,000	\$ 340.00 plus 6% of the amount over..... \$ 10,000

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount on Line 15 is	Amount of Tax is
Not Over \$ 500	1% of Taxable Income
Over \$ 500 But not over \$ 1,500	\$ 5.00 plus 2% of the amount over..... \$ 500
Over \$ 1,500 But not over \$ 2,500	\$ 25.00 plus 3% of the amount over..... \$ 1,500
Over \$ 2,500 But not over \$ 3,500	\$ 55.00 plus 4% of the amount over..... \$ 2,500
Over \$ 3,500 But not over \$ 5,000	\$ 95.00 plus 5% of the amount over..... \$ 3,500
Over \$ 5,000	\$ 170.00 plus 6% of the amount over..... \$ 5,000

PENALTIES AND INTEREST

- A. Penalty for late filing of return - 5% of the tax shown on the return for each month or fractional part thereof - up to 25%.
- B. Penalty for failure to pay tax shown on a return by the due date - 1/2 of 1% of the tax due for each month or fractional part thereof - up to 25%.

Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.

- C. A penalty of \$500 may be assessed against an individual who files a frivolous return. A frivolous return either does not contain information needed to compute the correct tax, or the information shown on the return reflects a substantially incorrect tax filed with the intent to interfere with the Georgia Tax Laws.
- D. Penalty for negligent underpayment of the tax - 5% of the underpayment.
- E. Penalty for fraudulent underpayment - 50% of the underpayment.
- F. Penalty for failure to file estimated tax - 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

2001
Form 500EZ

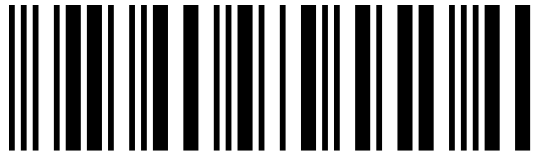
GEORGIA SHORT

INCOME TAX RETURN (Rev. 6/01)

SINGLE AND MARRIED FILING JOINT

FULL-YEAR RESIDENT FILERS WITH

NO DEPENDENTS OR ADDITIONAL EXEMPTIONS



0100204911

DEPARTMENT USE ONLY

Del.

Ext.

Misc

☐☐☐

USE GEORGIA LABEL BELOW IF CORRECT, OTHERWISE PLEASE PRINT OR TYPE

YOUR FIRST NAME

INITIAL

YOUR SOCIAL SECURITY #

USE BLACK INK ONLY

LAST NAME

SUFFIX

MUST ENTER SS #

☐ Check box if you
do not want a
booklet next year.

SPOUSE'S FIRST NAME

INITIAL

SPOUSE'S SOCIAL SECURITY #

SPOUSE'S LAST NAME

SUFFIX

☐ CHECK IF
ADDRESS CHANGE

ADDRESS LINE 1

ADDRESS LINE 2

CITY

STATE

ZIP CODE

FILING STATUS
Single Married Filing Joint

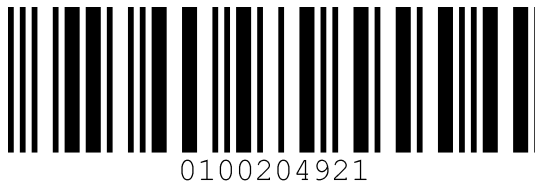
COUNTRY IF FOREIGN

Be sure to use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

1. Write the Federal Adjusted Gross Income from Federal Form 1040EZ, 1040, or 1040A 1.
- (Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00 2.
3. Subtract Line 2 from Line 1. If line 2 is larger than Line 1 enter 0 3.
4. Find the tax on the amount on Line 3. Use the tax table on Page 15-16 of the tax booklet 4.
5. Georgia income tax withheld (Enclose withholding statement(s) and if tax is due, also include a check) 5.
6. Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 6a 6b 6c.
7. Total prepayment credits, add Line 5 and Line 6 7.
8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. THIS IS THE AMOUNT OF TAX YOU OWE 8.
9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. THIS IS THE AMOUNT OF YOUR OVERPAYMENT . 9.
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00). 10.
11. Georgia Children and Elderly Fund (No gift less than \$1.00). 11.
12. Georgia Cancer Research Fund (No gift less than \$1.00). 12.
13. Add Line 10, Line 11 and Line 12 and enter total here 13.
14. Add Line 8 and Line 13. Make check for this amount payable to the GEORGIA INCOME TAX DIVISION 14.
- STATE USE ONLY >
15. Subtract Line 13 from Line 9. THIS IS YOUR NET REFUND 15.

SIGNATURES ARE REQUIRED ON BACK OF PAGE

2001
Form 500EZ Page 2



Your Social Security Number
[] [] [] - [] [] - [] [] [] []

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Sign Your Return ➤	Your Signature	Date	Daytime Phone Number
	Spouse's Signature	Date	Daytime Phone Number
	Signature Of Preparer If Other Than Taxpayer	Date	Identification Number of Preparer

**Address to mail return: GEORGIA INCOME TAX DIVISION
PO. BOX 740380
ATLANTA, GEORGIA 30374-0380**

YOU MAY USE FORM 500EZ IF:

1. Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
2. Your income does not exceed \$99,999.
3. You are a full-year Georgia resident.
4. You do not itemize deductions.
5. You are not 65 or over, or blind.
6. You had wages, salaries, tips, dividends, and interest income only.
7. You do not have any adjustments to Federal Adjusted Gross Income.

COMPLETING YOUR RETURN

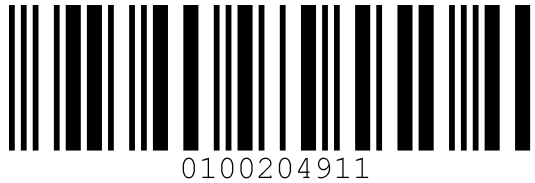
1. Use label only if correct. If not, print or type name(s), address and social security number(s).
2. Keep numbers inside boxes.
3. Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
4. Round off figures for easier computations.
5. Do not attach a copy of your federal return.
6. If you do not want a booklet next year, please check the small box in the upper right-hand corner.
Please note: Computer software will mark this box by default. Please uncheck the box if you would like a booklet next year.
Additionally, if you file your return electronically, you will not receive a booklet next year.

LINE BY LINE INSTRUCTIONS:

- LINE 1. Enter the adjusted gross income shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00.
- LINE 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter 0.
- LINE 4. Find the tax on the amount on Line 3. Use the tax table on Pages 15-16 of the tax booklet. Beginning in 2001, the Form 500EZ does not have a separate tax table.
- LINE 5. Enter the amount of Georgia income tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as State Income Tax-GA. Remember to enclose your W-2 Form with your return.
- LINE 6. If you are not claimed as a dependent on another return and you meet the other qualifications, enter your low income credit as computed on Page 9 of the tax booklet.
- LINE 7. Add Line 5 and Line 6 and enter the total here.
- LINE 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. This is the amount you owe.
- LINE 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. This is the amount of your overpayment.
- LINES 10, 11, and 12. Enter the amount(s) you wish to contribute.
- LINE 13. Add Line 10, Line 11, and Line 12 and enter your total here.
- LINE 14. Add Line 8 and Line 13. Make your check for this amount payable to the GEORGIA INCOME TAX DIVISION.
- LINE 15. Subtract Line 13 from Line 9. This is your NET REFUND.

2001
Form 500EZ

GEORGIA SHORT
INCOME TAX RETURN (Rev. 6/01)
SINGLE AND MARRIED FILING JOINT
FULL-YEAR RESIDENT FILERS WITH
NO DEPENDENTS OR ADDITIONAL EXEMPTIONS



DEPARTMENT USE ONLY
Del. ☐ Ext. ☐ Misc. ☐

USE GEORGIA LABEL BELOW IF CORRECT, OTHERWISE PLEASE PRINT OR TYPE

YOUR FIRST NAME

INITIAL

YOUR SOCIAL SECURITY #

USE BLACK INK ONLY

LAST NAME

SUFFIX

MUST ENTER SS #

☐ Check box if you
do not want a
booklet next year.

SPOUSE'S FIRST NAME

INITIAL

SPOUSE'S SOCIAL SECURITY #

SPOUSE'S LAST NAME

SUFFIX

☐ CHECK IF
ADDRESS CHANGE

ADDRESS LINE 1

ADDRESS LINE 2

CITY

STATE

ZIP CODE

FILING STATUS
Single ☐ Married Filing Joint ☐

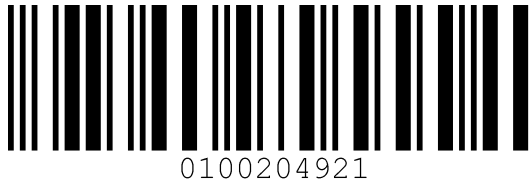
COUNTRY IF FOREIGN

Be sure to use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

1. Write the Federal Adjusted Gross Income from Federal Form 1040EZ, 1040, or 1040A 1.
- (Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00 2.
3. Subtract Line 2 from Line 1. If line 2 is larger than Line 1 enter 0 3.
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9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. THIS IS THE AMOUNT OF YOUR OVERPAYMENT . 9.
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00). 10.
11. Georgia Children and Elderly Fund (No gift less than \$1.00). 11.
12. Georgia Cancer Research Fund (No gift less than \$1.00). 12.
13. Add Line 10, Line 11 and Line 12 and enter total here 13.
14. Add Line 8 and Line 13. Make check for this amount payable to the GEORGIA INCOME TAX DIVISION 14.
- STATE USE ONLY >
15. Subtract Line 13 from Line 9. THIS IS YOUR NET REFUND 15.

SIGNATURES ARE REQUIRED ON BACK OF PAGE

2001
Form 500EZ Page 2



Your Social Security Number
[] [] [] - [] [] - [] [] [] []

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Sign Your Return 

Your Signature	Date	Daytime Phone Number

Spouse's Signature	Date	Daytime Phone Number

Signature Of Preparer If Other Than Taxpayer	Date	Identification Number of Preparer

**Address to mail return: GEORGIA INCOME TAX DIVISION
PO. BOX 740380
ATLANTA, GEORGIA 30374-0380**

YOU MAY USE FORM 500EZ IF:

1. Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
2. Your income does not exceed \$99,999.
3. You are a full-year Georgia resident.
4. You do not itemize deductions.
5. You are not 65 or over, or blind.
6. You had wages, salaries, tips, dividends, and interest income only.
7. You do not have any adjustments to Federal Adjusted Gross Income.

COMPLETING YOUR RETURN

1. Use label only if correct. If not, print or type name(s), address and social security number(s).
2. Keep numbers inside boxes.
3. Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
4. Round off figures for easier computations.
5. Do not attach a copy of your federal return.
6. If you do not want a booklet next year, please check the small box in the upper right-hand corner.
Please note: Computer software will mark this box by default. Please uncheck the box if you would like a booklet next year.
Additionally, if you file your return electronically, you will not receive a booklet next year.

LINE BY LINE INSTRUCTIONS:

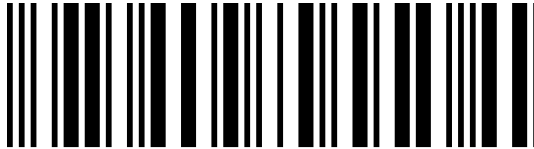
- LINE 1. Enter the adjusted gross income shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00.
- LINE 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter 0.
- LINE 4. Find the tax on the amount on Line 3. Use the tax table on Pages 15-16 of the tax booklet. Beginning in 2001, the Form 500EZ does not have a separate tax table.
- LINE 5. Enter the amount of Georgia income tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as State Income Tax-GA. Remember to enclose your W-2 Form with your return.
- LINE 6. If you are not claimed as a dependent on another return and you meet the other qualifications, enter your low income credit as computed on Page 9 of the tax booklet.
- LINE 7. Add Line 5 and Line 6 and enter the total here.
- LINE 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. This is the amount you owe.
- LINE 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. This is the amount of your overpayment.
- LINES 10, 11, and 12. Enter the amount(s) you wish to contribute.
- LINE 13. Add Line 10, Line 11, and Line 12 and enter your total here.
- LINE 14. Add Line 8 and Line 13. Make your check for this amount payable to the GEORGIA INCOME TAX DIVISION.
- LINE 15. Subtract Line 13 from Line 9. This is your NET REFUND.

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2001

Page 1



0100104911

DEPARTMENT USE ONLY

DEL.

EXT.

MISC.

Fiscal Year Mo. Day Year

Mo. Day Year

Beginning: [] [] [] []

Ending: [] [] [] []

YOUR FIRST NAME

INITIAL

YOUR LAST NAME

SUFFIX

SPOUSE'S FIRST NAME

INITIAL

SPOUSE'S LAST NAME

SUFFIX

ADDRESS LINE 1

ADDRESS LINE 2

CITY

STATE

ZIP CODE

COUNTRY IF FOREIGN

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK BOX IF YOU DO NOT WANT A TAX BOOKLET NEXT YEAR

MUST ENTER SS #

CHECK IF ADDRESS CHANGE

USE BLACK INK ONLY

Step 1 Taxpayer Information (ONLY use label if CORRECT)

Step 2 Exemptions and Dependents

Step 3 Income

Step 4 Deductions

4. Use one number only and enter in the Residency Code box.

PART-YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 AND USE SCHEDULE 3 OF FORM 500, PAGE 4

RESIDENCY CODE NUMBER

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM [] [] [] [] TO [] [] [] []

3. NONRESIDENT

5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return)

- A. SINGLE C. MARRIED FILING SEPARATE (Spouse's social security no. must be entered above)
B. MARRIED FILING JOINT D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

FILING STATUS

6. Dependents:

If more than 4 dependents, enclose a list.

FIRST NAME	LAST NAME	DEPENDENT'S SOCIAL SECURITY NUMBER	DEPENDENT'S RELATIONSHIP TO YOU

7. Total Number of Exemptions from Federal Form 1040 or 1040A (see instructions) 7. ➤ []

IF AMOUNT ON LINE 8, 9, 10, 13, OR 15 IS NEGATIVE, FILL IN CIRCLE. EXAMPLE: ●

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are required to enclose a copy of your Federal Form 1040 Pages 1 and 2. Do not enclose other Federal Schedules.

8. Federal adjusted gross income (From Federal Form 1040 or 1040EZ)

DO NOT USE FEDERAL TAXABLE INCOME 8. ➤ [] [] [] [] [] [] [] [] [] []

9. Adjustments from Schedule 1. (See instructions on Page 6, Line 9) 9. ➤ [] [] [] [] [] [] [] [] [] []

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) 10. ➤ [] [] [] [] [] [] [] [] [] []

11. STANDARD Deduction (SEE INSTRUCTIONS-LINE 11) DO NOT USE FEDERAL STANDARD DEDUCTION ... 11a. ➤ [] [] [] [] [] [] [] [] [] []

b. Self 65 or over? [] blind? [] SPOUSE 65 or over? [] blind? [] Total of boxes [] x 1,300=11b. ➤ [] [] [] [] [] [] [] [] [] []

c. TOTAL STANDARD Deduction (Line 11a +Line 11b) 11c. ➤ [] [] [] [] [] [] [] [] [] []

Use EITHER Line 11c or Line 12 (DO NOT WRITE ON BOTH)

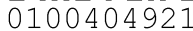
12. TOTAL ITEMIZED Deductions used in computing Federal taxable income

Schedule A-Form 1040 [] [] [] [] [] [] [] [] [] [] Less: See Line 12 instructions [] [] [] [] [] [] [] [] [] [] 12. ➤ [] [] [] [] [] [] [] [] [] []

INDIVIDUAL INCOME TAX RETURN

2001

Page 2



- ### Step 5 Tax Computation

[illegible]

DO NOT STAPLE YOUR CHECK AND W-2'S TO PAGE 1, ENCLOSE THEM IN THE RETURN ENVELOPE

-

**PAYMENTS AND OTHER DOCUMENTS TO:
GEORGIA INCOME TAX DIVISION P.O. BOX 740399
ATLANTA, GEORGIA 30374-0399**

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

Taxpayer

Spouse

By initialing this box I/We
authorize the Georgia
Department of Revenue to
discuss this tax return with
the preparer named below.

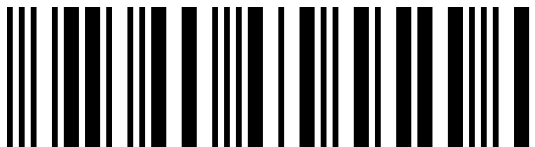
DATE _____

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

INDIVIDUAL INCOME TAX RETURN

2001

Page 3



0100404931

Your Social Security Number

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ADDITIONS TO INCOME

-

5. Retirement Income Exclusion (See Retirement Income Exclusion Worksheet, Page 14.)

- A. Self: Date of Birth

Type of Disability: 5A.

5A.

Date of Disability

- | | | | | | | |
|--------------------------|--|---|--|---|--|--|
| B. Spouse: Date of Birth | | / | | / | | |
|--------------------------|--|---|--|---|--|--|

Type of Disability: _____ 5B.

5B.

Date of Disability			/			/		
--------------------	--	--	---	--	--	---	--	--

-
- Four empty 4x4 grids are provided for drawing. Each grid is a square divided into 16 smaller squares (4 rows by 4 columns). The grids are arranged horizontally and are intended for the student to draw a picture of their favorite animal.

1. Other State(s) Tax Credit (See worksheet, Page 9) 1.

-

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest

- | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
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Name of Business Entity

- | | | | | | | | | | | |
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| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|

Name of Business Entity

- | | | | | | | | | | | |
|--|--|---|--|--|---|--|--|---|--|--|
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Name of Business Entity

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Name of Business Entity

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Name of Business Entity

-

Name of Business Entity

-
- Four empty rectangular boxes, each divided into two equal halves by a vertical line, intended for drawing.

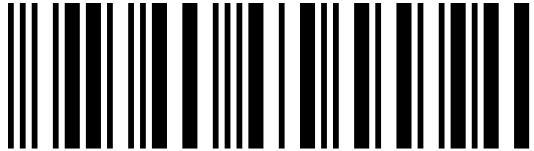
Name of Business Entity _____

-

INDIVIDUAL INCOME TAX RETURN

2001

Page 4



0100404941

Your Social Security Number

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Page 7-Line 17 and Page 9.

DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500

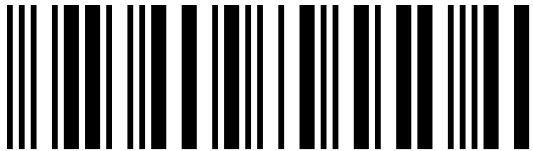
	Federal Income after Georgia Adjustments COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C																																																						
1. Wages, Salaries, Tips, etc	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
2. Interest and Dividends	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
3. Business Income or (Loss)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
4. Other Income or (Loss)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
5. Total Income: Total Lines 1 through 4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Adjustments to Income:																																																									
6. Total adj. from Federal Form 1040...	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
7. Total adj. from Form 500, Schedule 1, Page 3 (See instructions Line 9, Page 6)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage			<table border="1"><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table> % Not to exceed 100%																																																						
10. Itemized or Standard Deduction (See instructions for Line 10, Page 8)		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																							
11. Personal Exemption from Form 500, Page 1, Line 7, multiplied by \$2,700		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																							
12. Total Deductions and Exemptions: Add Lines 10 and 11		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																							
13. Multiply Line 12 by Ratio on Line 9 and enter result			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																						
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																						

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2001

Page 1



0100104911

DEPARTMENT USE ONLY

DEL.

EXT.

MISC.

Fiscal Year Mo. Day Year

Mo. Day Year

Beginning:

Ending:

YOUR FIRST NAME

INITIAL

YOUR LAST NAME

SUFFIX

SPOUSE'S FIRST NAME

INITIAL

SPOUSE'S LAST NAME

SUFFIX

ADDRESS LINE 1

ADDRESS LINE 2

CITY

STATE

ZIP CODE

COUNTRY IF FOREIGN

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

CHECK BOX IF YOU DO NOT WANT A TAX BOOKLET NEXT YEAR

MUST ENTER SS #

CHECK IF ADDRESS CHANGE

USE BLACK INK ONLY

Step 1 Taxpayer Information (ONLY use label if CORRECT)

Step 2 Exemptions and Dependents

Step 3 Income

Step 4 Deductions

4. Use one number only and enter in the Residency Code box.

PART-YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 AND USE SCHEDULE 3 OF FORM 500, PAGE 4

RESIDENCY CODE NUMBER

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM TO

3. NONRESIDENT

5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return)

FILING STATUS

- A. SINGLE C. MARRIED FILING SEPARATE (Spouse's social security no. must be entered above)
B. MARRIED FILING JOINT D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

6. Dependents:

If more than 4 dependents, enclose a list.

FIRST NAME	LAST NAME	DEPENDENT'S SOCIAL SECURITY NUMBER	DEPENDENT'S RELATIONSHIP TO YOU

7. Total Number of Exemptions from Federal Form 1040 or 1040A (see instructions) 7.

IF AMOUNT ON LINE 8, 9, 10, 13, OR 15 IS NEGATIVE, FILL IN CIRCLE. EXAMPLE: ●

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are required to enclose a copy of your Federal Form 1040 Pages 1 and 2. Do not enclose other Federal Schedules.

8. Federal adjusted gross income (From Federal Form 1040 or 1040EZ)

DO NOT USE FEDERAL TAXABLE INCOME 8.

9. Adjustments from Schedule 1. (See instructions on Page 6, Line 9) 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) 10.

11. STANDARD Deduction (SEE INSTRUCTIONS-LINE 11) DO NOT USE FEDERAL STANDARD DEDUCTION ... 11a.

b. Self 65 or over? ☐ blind? ☐ SPOUSE 65 or over? ☐ blind? ☐ Total of boxes x 1,300=11b.

c. TOTAL STANDARD Deduction (Line 11a +Line 11b) 11c.

12. TOTAL ITEMIZED Deductions used in computing Federal taxable income

Schedule A-Form 1040 Less: See Line 12 instructions 12.

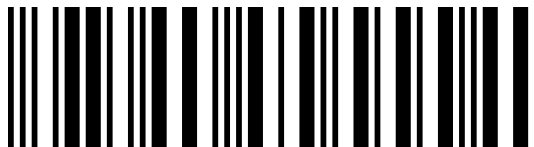
Use EITHER Line 11c or Line 12 (DO NOT WRITE ON BOTH)

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INDIVIDUAL INCOME TAX RETURN

2001

Page 2



0100404921

Your Social Security Number

Step 5 Tax Computation

- | | | | | | | | |
|-----|---|-----|---|--|--|--|--|
| 13. | Subtract either Line 11c or Line 12 from Line 10; enter balance | 13. | ➤ | | | | |
| 14. | Number from block on Line 7 ____multiplied by \$2,700 | 14. | ➤ | | | | |
| 15. | Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3) | 15. | ➤ | | | | |
| 16. | Tax (Use Tax Table on Pages 15 and 16) | 16. | ➤ | | | | |
| 17. | Credits from Schedule 2, Page 3 (Enter total but not more than the amount on Line 16) | 17. | ➤ | | | | |
| 18. | Balance (Line 16 less Line 17) if zero or less than zero, enter zero | 18. | ➤ | | | | |
| 19. | GEORGIA INCOME TAX WITHHELD (Enter Withholding Only here & Enclose withholding statements) | 19. | ➤ | | | | |
| 20. | Estimated tax for 2001 and Form IT-560 | 20. | ➤ | | | | |
| 21. | Low Income Credit (See worksheet on Page 9) 21a <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> 21b <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table> 21c. ➤ | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 22. | Department Use Only | 22. | ➤ | | | | |
| 23. | Total prepayment credits (Add Lines 19, 20, and 21C) | 23. | ➤ | | | | |
| 24. | If Line 18 exceeds Line 23 enter BALANCE DUE STATE | 24. | ➤ | | | | |
| 25. | If Line 23 exceeds Line 18 enter OVERPAYMENT amount | 25. | ➤ | | | | |
| 26. | Amount to be credited to 2002 ESTIMATED TAX | 26. | ➤ | | | | |
| 27. | Georgia Wildlife Conservation Fund (No gift of less than \$1.00) | 27. | ➤ | | | | |
| 28. | Georgia Children and Elderly Fund (No gift of less than \$1.00) | 28. | ➤ | | | | |
| 29. | Georgia Cancer Research Fund (No gift of less than \$1.00) | 29. | ➤ | | | | |
| 30. | Form 500 UET (Estimated tax penalty) | 30. | ➤ | | | | |
| 31. | Add Lines 24, 27, 28, 29 and 30 (Balance Due) | 31. | ➤ | | | | |

[illegible]

MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION

DO NOT STAPLE YOUR CHECK AND W-2'S TO PAGE 1, ENCLOSE THEM IN THE RETURN ENVELOPE

32. Amount to be **Refunded**. Line 25 minus Lines 26, 27, 28, 29 and 30 if applicable 32. ►

[illegible]

**OVERPAYMENTS (REFUNDS) TO:
GEORGIA INCOME TAX DIVISION P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380**

**PAYMENTS AND OTHER DOCUMENTS TO:
GEORGIA INCOME TAX DIVISION P.O. BOX 740399
ATLANTA, GEORGIA 30374-0399**

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

X _____
YOUR SIGNATURE

DATE _____

DAYTIME PHONE NUMBER

Taxpayer

11

By initialing this box I/We
authorize the Georgia
Department of Revenue to
discuss this tax return with
the preparer named below.

X _____
SPOUSE'S SIGNATURE

DATE _____

Spouse

11

X _____
SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER

ID NUMBER OF PREPARER

PHONE NUMBER

DATE _____

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

A grid of 12 empty boxes for handwriting practice, arranged in 4 rows and 3 columns. Each box is divided into four quadrants by a vertical and a horizontal line. The boxes are labeled with numbers 1 through 12 in the top-left corner of each box.

Page 4



0100404941

Your Social Security Number

$$\begin{array}{|c|c|c|} \hline & & \\ \hline \end{array} = \begin{array}{|c|c|} \hline & \\ \hline \end{array} = \begin{array}{|c|c|c|c|} \hline & & & \\ \hline \end{array}$$

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Page 7-Line 17 and Page 9.

DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500

	Federal Income after Georgia Adjustments COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, etc			
2. Interest and Dividends			
3. Business Income or (Loss)			
4. Other Income or (Loss)			
5. Total Income: Total Lines 1 through 4			
Adjustments to Income:			
6. Total adj. from Federal Form 1040...			
7. Total adj. from Form 500, Schedule 1, Page 3 (See instructions Line 9, Page 6)			
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7			
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage			% Not to exceed 100%
10. Itemized or Standard Deduction (See instructions for Line 10, Page 8)			
11. Personal Exemption from Form 500, Page 1, Line 7, multiplied by \$2,700			
12. Total Deductions and Exemptions: Add Lines 10 and 11			
13. Multiply Line 12 by Ratio on Line 9 and enter result			
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500			

500 ES (Rev.6/01)

MAIL TO:
 GEORGIA DEPT. OF REVENUE
 P.O. BOX 740319
 ATLANTA, GA 30374-0319
 (404) 417-4480 or 1-888-247-8175



0150004911

500 ES
 GEORGIA INDIVIDUAL
 ESTIMATED INCOME TAX
Type of Return:☐

Individual

☐

Fiduciary

FOR CALENDAR YEAR ENDING _____ OR FISCAL YEAR ENDING _____ 20 _____

TAXPAYER NAME		<input type="checkbox"/> DEPARTMENT USE ONLY MISC.	
TAXPAYER STREET ADDRESS		<input type="checkbox"/> CHANGE OF ADDRESS BOX	
TAXPAYER'S SOCIAL SECURITY #	QUARTER	DUE DATE	
TAXPAYER CITY, STATE, ZIP CODE	SPOUSE'S SOCIAL SECURITY #	AMOUNT DUE \$	

PLEASE MAIL ENTIRE PAGE**INSTRUCTIONS FOR ESTIMATED TAX FOR INDIVIDUALS AND FIDUCIARIES**

WHO MUST FILE ESTIMATED TAX. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION. Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1, 2002 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Please include your Social Security number on your check.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on Page 10.

PENALTIES. Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION.

Single and head of household \$2,300
 Married filing jointly \$3,000
 Married filing separately \$1,500
 Additional: Age 65 or older or blind. These additional deductions are for you and your spouse but only if the standard deduction is used (\$1,300).
These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

Make check or money order payable to:
"Georgia Income Tax Division"

Payment should be delivered or mailed to:
Georgia Department of Revenue
P.O. Box 740319
Atlanta, Georgia 30374-0319

HOW TO COMPLETE FORM 500 ES PAYMENT. Calculate your estimated tax by using the Schedule on Page 12. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted quarterly. Enter this amount on the 500 ES and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the remaining quarters.

PERSONAL EXEMPTION AND EXEMPTION FOR DEPENDENTS.

Each Exemption for 2002 \$2,700
 Retirement Income Exclusion for 2002 Maximum \$14,000

Georgia Public Revenue Code Section 48-2-31 stipulates that
taxes shall be paid in lawful money of the United States,
free of any expense to the State of Georgia.

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

1. Adjusted gross income expected during the current year	\$ _____
2. Less: Deductions	\$ _____
3. Balance (Line 1 less Line 2)	\$ _____
4. Less: Personal exemption and exemption for dependents	\$ _____
5. Balance (Line 3 less Line 4)	\$ _____
6. Applicable Retirement Exclusion (see worksheet)	\$ _____
7. Taxable income (Line 5 less Line 6)	\$ _____
8. Tax on amount on Line 7 (See tax rate schedule)	\$ _____
9. Less: Withholding Tax and other credits	\$ _____
10. Your Estimated Tax (Line 8 less Line 9)	\$ _____
11. Credit from prior year's return to be credited to this estimate	\$ _____
12. Estimated Tax due this year (Line 10 less Line 11)	\$ _____

(Figures may be rounded off.)

HOW TO ORDER INCOME TAX FORMS

BY MAIL: Indicate the specific form(s) and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

BY PHONE OR FAX: Tax form requests can be made 24 hours a day by calling (404) 417-6011.

To receive a complete Fax-On-Demand index document showing all forms available via fax, select Option 1. After receiving an index document you may order instant fax delivery using the item numbers listed below for frequently requested forms by selecting Option 2. If your fax order has not been received within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select Option 3.

Item	Form	Description
100	500(2001)	Individual Income Tax Return for Full-Year Resident, Part-Year Resident and Nonresident for Tax Year 2001
101	500EZ(2001)	Single or Married Filing Joint Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 2001
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	State of Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)
506	IND-CR	State of Georgia Individual Credit Form

You may order up to sixteen (16) different forms per phone call.

DOR Website: Single forms can be downloaded at www2.state.ga.us/departments/dor

IT-560 (Rev.6/01)

☐ **INDIVIDUAL EXTENSION PAYMENT**

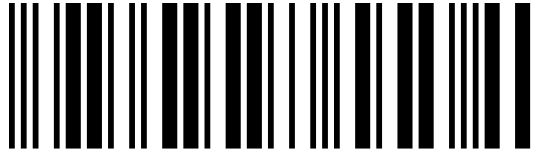
☐ **FIDUCIARY EXTENSION PAYMENT**

DO NOT USE FOR CORPORATE

Georgia Income Tax Division

P.O. Box 740318

Atlanta, GA 30374-0318



0102304911

RECORD OF PAYMENT
OF INCOME TAX
WHEN A FILING EXTENSION
HAS BEEN SUBMITTED
**DO NOT USE FOR QUARTERLY
ESTIMATED PAYMENTS**

NAME OF TAXPAYER			SOCIAL SECURITY # (Major) OR I.D. NUMBER
ADDRESS			SOCIAL SECURITY # (Minor)
CITY	STATE	ZIP	PAYMENT ENCLOSED \$
TAXABLE YEAR OF RETURN	(MONTH)	(DAY)	THE AMOUNT PAID IS TO BE CREDITED AS A PAYMENT ON THE LIABILITY THAT MAY BE DUE AS REFLECTED BY THE COMPLETED RETURN OF THE ABOVE NAMED TAXPAYER.
SIGNATURE	DATE	TITLE	TELEPHONE NUMBER

PLEASE MAIL ENTIRE PAGE

IMPORTANT - The above form is not to be used for Corporate Income / Net Worth Tax.

INSTRUCTIONS

NOTE- THIS IS NOT AN EXTENSION REQUEST FORM. - USE GEORGIA FORM IT-303

This form is to be used to submit any payment of tax when an extension has been requested or is in force.

When a taxpayer receives an automatic extension of time in which to file his / her Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. However, the tax must be paid by the statutory due date. The extension is for filing the return only and does not extend the time for paying the tax.

The amount paid with this form should be claimed on the completed return as estimated tax. Form 500 filers should enter the amount on Line 20, Page 2. Form 501 filers should enter the amount on Line 11, Page 1.

Mail this completed form with your remittance to:

Georgia Income Tax Division, P.O. Box 740318, Atlanta, Georgia 30374-0318

"Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia."

RETIREMENT INCOME EXCLUSION WORKSHEET

	TAXPAYER	SPOUSE
(1) Salary and Wages	_____	_____
(2) Other Earned Income/Losses	_____	_____
(3) Total Earned Income	_____	_____
(4) Maximum Earned Income	\$4,000	\$4,000
(5) Smaller of Line 3 or 4, If Zero or Less, Enter 0 Here	_____	_____
(6) Interest Income	_____	_____
(7) Dividend Income	_____	_____
(8) Alimony	_____	_____
(9) Capital Gains/Losses	_____	_____
(10) Other Income/Losses	_____	_____
(11) Taxable IRA Distributions	_____	_____
(12) Taxable Pensions	_____	_____
(13) Rental, Royalty, Partnership, etc., Income/Losses	_____	_____
(14) Total of Lines 6 through 13, If Zero or Less, Enter 0 Here	_____	_____
(15) Add Lines 5 and 14	_____	_____
(16) Maximum Allowable Exclusion	\$14,000	\$14,000
(17) Smaller of Line 15 or 16, Enter Here and on Page 3, Schedule 1, Line 5, A & B Form 500.	_____	_____

Keep worksheet for your records

*Income or losses should be allocated to the person who owns the item. If any income or loss item is held jointly, the income or loss should be allocated to each taxpayer at fifty percent (50%).

*Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest, or other income that is not taxable to Georgia should not be included in the calculation of the retirement income exclusion.

*Part-year residents and nonresidents must prorate the retirement exclusion. It is prorated using the ratio of the Georgia source income before the retirement income exclusion, to the Georgia adjusted gross income before the retirement income exclusion, computed as if the taxpayer were a resident of Georgia for the entire year.

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ					Married filing jointly or Head of Household	Married filing separately	Line 15, Form 500 or Line 3, Form 500EZ					Married filing jointly or Head of Household	Married filing separately	Line 15, Form 500 or Line 3, Form 500EZ					Married filing jointly or Head of Household	Married filing separately	Line 15, Form 500 or Line 3, Form 500EZ					Married filing jointly or Head of Household	Married filing separately																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At Least	But Less Than	Single	Head of Household	At 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This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or 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500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, Form 500 or Line 3, Form 500EZ					Line 15, 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– Enclose with Form 500 –

STATE OF GEORGIA
INDIVIDUAL CREDIT FORM

NAME			YOUR SOCIAL SECURITY NUMBER	
NUMBER STREET			SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	COUNTY	STATE	ZIP CODE	

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. Section 48-7-29.1 provides for a disabled person credit. This is a credit, not to exceed \$500, for the purchase of a new single-family home that contains all of the following accessibility features:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing at least a 32-inch-wide clear opening.
3. Reinforcements in bathroom walls allowing later installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

Also, a credit is allowed to retrofit an existing single-family home with one or more of the accessibility features listed above. For each accessibility feature, the amount is the lesser of the cost or \$125.

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The unused credit can be carried forward to the next three succeeding years' tax liability.

The taxpayer must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. Section 40-6-222(c) or
2. Be a person who has been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. Section 40-6-222(e).

Home purchase credit:

- | | | |
|---|---|--|
| 1. Purchase of a home that contains all four accessibility features, enter \$500. | 1 | |
| Additional accessibility features: | | |
| 2. One no-step entrance allowing access into the residence, enter the lesser of the cost or \$125. | 2 | |
| 3. Interior passage doors providing a 32-inch-wide opening, enter the lesser of the cost or \$125. | 3 | |
| 4. Reinforcements in bathroom walls allowing later installation of grab bars around the toilet, tub, and shower, where such facilities are provided, enter the lesser of the cost or \$125. | 4 | |
| 5. Light switches and outlets placed in accessible locations, enter the lesser of the cost or \$125. | 5 | |
| 6. Sum of Lines 1 through 5. | 6 | |
| 7. Maximum credit - \$500 per residence. | 7 | |
| 8. Enter the lesser of Line 6 or Line 7 here and include this in Part 6. | 8 | |

Part 2 - Qualified Caregiving Expense Credit

O.C.G.A. Section 48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10% of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150.

The requirements are as follows:

1. Qualified caregiving expenses are defined as home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined to be medically necessary by a physician.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carryback available.
6. The credit cannot exceed the taxpayer's income tax liability.

Qualifying family member information:

Name: _____	SS# _____	Relationship _____
Age, if 62 or over _____	If disabled, date of disability _____	
1. Qualified caregiving expenses.	1	_____
2. Percentage limitation - 10% or .10.	2	_____ .10
3. Line 1 multiplied by Line 2.	3	_____
4. Maximum credit.	4	_____ \$150
5. Enter the lesser of Line 3 or Line 4 here and include this in Part 6.	5	_____

Part 3 - Driver Education Credit

O.C.G.A. Section 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, 'The Driver Training School License Act.' The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one which is primarily engaged in offering driving instruction. **An amount paid for a completed course of driver education, to a private or public high school, does not qualify for this credit.** A completed course of driver education does include additional courses offered by private driver training schools such as defensive driver education courses. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer in arriving at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to the succeeding years' tax liability and cannot be carried back to the prior years' tax liability. **Written proof of the successful completion of the course and of the amount paid for the course must be attached to the return.**

Name of private driver training school _____

Dependent minor child information:

Name: _____	SS# _____
1. Date of successful completion.	1 _____
2. Amount expended for the successfully completed course.	2 _____
3. Maximum credit.	3 _____ \$150
4. Enter the lesser of Line 2 or Line 3 here and include in Part 6.	4 _____

Part 4 - Rural Physicians Credit

O.C.G.A. Section 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carryback available. The credit cannot exceed the taxpayer's income tax liability.

In order to qualify, the physician must meet the following qualifications:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county previously, there must be a period of at least three years before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county which is defined as one with 65 or fewer persons per square mile according to the U.S. Decennial Census of 1990 or any future such census.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains fewer than 80 beds.

- | | | |
|--|---|-------|
| 1. County of residence. | 1 | _____ |
| 2. County of practice. | 2 | _____ |
| 3. Type of practice. | 3 | _____ |
| 4. Date started working as a rural physician. | 4 | _____ |
| 5. Number of hospital beds in the rural hospital. | 5 | _____ |
| 6. Rural physicians credit, enter \$5,000 here and include this in Part 6. | 6 | _____ |

Part 5 - Disaster Assistance Credit

O.C.G.A. Section 48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. **The approval letter from the disaster assistance agency must be attached to the return.**

The following types of assistance qualify:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to Presidentially Declared Disasters.

- | | | |
|--|---|-------------|
| 1. Date the disaster assistance was received. | 1 | _____ |
| 2. Name of the disaster assistance agency. | 2 | _____ |
| 3. Amount of the disaster assistance received. | 3 | _____ |
| 4. Maximum credit. | 4 | _____ \$500 |
| 5. Enter the lesser of Line 3 or Line 4 here and include this in Part 6. | 5 | _____ |

Part 6 - Total Section

1. Add Part I - Line 8, Part 2 - Line 5, Part 3 - Line 4, Part 4 - Line 6, and Part 5 - Line 5.
Enter the total here and on Page 3, Schedule 2, Line 3, of Form 500.

1 _____

TAX CREDITS

Low and Zero Emission Vehicle Credit. For tax years beginning on or after January 1, 2001, this credit has been expanded. This is a credit, of up to \$2,500, for the purchase or lease of a new low emission vehicle or up to \$5,000 for the purchase or lease of a new zero emission vehicle. Additionally, there is a credit of up to \$2,500 for the conversion of a standard vehicle to a low emission vehicle or a zero emission vehicle. The low emission vehicle must operate exclusively on a fuel other than traditional gasoline and/or diesel. A zero emission vehicle is a motor vehicle which has zero tailpipe and evaporative emissions as defined under rules and regulations of the Board of Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided electricity is not provided by any on-board combustion device. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. Also for any business enterprise, a \$2,500 credit has been added for the purchase or lease of each electric vehicle charger that is located in Georgia. The area where a vehicle must be registered and where electric chargers must be located has been expanded from a covered area, which was only the Atlanta metro area, to the entire state. Finally, businesses such as fleet operators, that are mandated to use low emission vehicles, now also qualify. For additional information refer to Georgia Code Section 48-7-40.16.

Disaster Assistance. Provides for a credit for an individual taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. GEMA and FEMA coordinate assistance in Presidentially Declared Disaster Areas for the following: (a) Department of Human Resources' Individual and Family Grant Program; (b) FEMA grants; (c) Small Business Administration loans that are made due to Presidentially Declared Disasters. The credit is an amount equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit is limited further to the taxpayer's income tax liability. Any unused credit can be carried forward but cannot be carried back. The approval letter for the disaster assistance must be attached to the return. For additional information refer to Georgia Code Section 48-7-29.4 and Form IND-CR.

Disabled Person Home Purchase or Retrofit Credit. This is a nonrefundable credit, not to exceed \$500, for the purchase of a single-family home with accessible features, as defined, for a permanently disabled person. Also allowed is a credit of \$125 for each accessibility feature, or the actual cost of each accessibility feature, whichever is lower. The total credit cannot exceed \$500. Any unused credit can be carried forward and applied to the next three succeeding years' tax liability. For additional information refer to Georgia Code Section 48-7-29.1 and Form IND-CR.

Qualified Caregiving Expense Credit. This is a credit of 10% of the qualified caregiving expenses, not to exceed \$150 for a qualifying family member for home agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined medically necessary by a physician. The caregiving services must be purchased or obtained from an organization or individual not related to the qualifying family member. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. The credit is taken against the current tax liability. It is not refundable and may not be carried back or forward. For additional information refer to Georgia Code Section 48-7-29.2 and Form IND-CR.

Georgia Rural Physician Tax Credit. This is a nonrefundable credit not to exceed \$5,000. Physicians, who start practicing in rural counties after July 1, 1995, may be eligible if they meet the requirements as defined. For additional information refer to Georgia Code Section 48-7-29 and Form IND-CR.

Driver Education Credit. Provides a credit for an individual taxpayer for the amount paid for a successfully completed course of driver education for each dependent minor child of the taxpayer at a private driver training school licensed by the Department of Public Safety. The credit for each dependent child is an amount equal to the amount paid for the course or \$150, whichever is less. The credit is further limited to the taxpayer's income tax liability. The credit is only allowed once for each dependent minor child. Written proof of successful completion of the course and the amount paid for the course must be attached to the return. A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education courses. The credit cannot be carried back or forward to other tax years. **An amount paid for a completed course of driver education, to a private or public high school, does not qualify for this credit.** For additional information refer to Georgia Code Section 48-7-29.5 and Form IND-CR.

Pass Through Credits From Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest

Employer's Credit for Basic Skills Education. Business enterprises may benefit by providing or sponsoring basic skills education that enhances reading, writing or mathematical skills up to and including the 12th grade. For additional information refer to Georgia Code Section 48-7-41.

Employer's Credit for Approved Employee Retraining. Retraining programs must enhance the functional skill of employees otherwise unable to function effectively on the job due to skill deficiencies or who would otherwise be displaced because such skill deficiencies would inhibit their utilization of new technology. For additional information refer to Georgia Code Section 48-7-40.5.

TAX CREDITS

(continued)

Employer's Jobs Tax Credit. This is a statewide jobs tax credit for certain business enterprises that have hired sufficient numbers of employees. The credit has been modified by recent legislation. The major difference or enhancement is that the taxpayer, in some instances, is now allowed to utilize this credit not only to offset income taxes, but also to receive a credit of withholding dollars which would otherwise be payable to Georgia by an employer on a monthly or quarterly basis. Other major differences include the fact that there are now four tiers in the state and the values for the credits have increased for each county. For additional information refer to Georgia Code Section 48-7-40.

Employer's Credit for Providing or Sponsoring Child Care for Employees. The child care credit is calculated in two stages. The first stage offers a tax credit to an employer who provides or sponsors child care for employees. The second stage allows for a credit for the taxable year in which the taxpayer first places in service qualified child care property and for each of the ensuing nine taxable years. For additional information refer to Georgia Code Section 48-7-40.6.

Manufacturer's Investment Tax Credit. This credit is based on the same tiers as the Employer's Jobs Tax Credit and requires certain minimum expenditures in order for them to be claimed against the income tax liability. Credit may be claimed beginning with the tax year immediately following the year in which the minimum expenditures for investment property have occurred. To be eligible, a taxpayer must purchase or acquire qualified investment property pursuant to an approved project plan. For additional information refer to Georgia Code Section 48-7-40.2, 40.3, and 40.4.

Optional Investment Tax Credit. The credit is similar to the regular investment tax credit. However, there are higher spending thresholds as well as a ten-year calculation. As with the Manufacturer's Investment Tax Credit, prior approval is required. For additional information refer to Georgia Code Section 48-7-40.7, 40.8, and 40.9.

Qualified Transportation Credit. A tax credit of \$25 per employee for any "qualified transportation fringe benefit" provided by an employer to an employee as described in Section 132(f) of the IRS Code of 1986. For additional information refer to Georgia Code Section 48-7-29.3.

Low Income Housing Credit. A tax credit called the Georgia Housing Tax Credit. This is a credit against Georgia income taxes for taxpayers owning an interest in a federally qualified housing project in Georgia. The credit is equal to the portion of the federal housing tax credit which is related to Georgia projects. For additional information refer to Georgia Code Section 48-7-29.6.

Diesel Particulate Emission Reduction Technology Equipment. This is a credit given to any person who installs diesel particulate emission reduction equipment at any truck stop, depot, or other facility. For additional information refer to Georgia Code Section 48-7-40.19.

FORM IND-CR

Form IND-CR is used to compute the amount allowed for the Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Qualified Caregiving Expense Credit, Driver Education Credit, and the Disaster Assistance Credit. Form IND-CR is located on Pages 17, 18, and 19 of this booklet. Attach the completed form to your return.

FUTURE TAX CREDITS

For taxable years beginning on or after January 1, 2002, a business enterprise will be eligible for a credit for the purchase of a motor vehicle that is used exclusively to provide transportation for its employees. In order to qualify, a business enterprise must certify that each vehicle carries an average daily ridership of not less than four employees. This credit is \$3,000 in tier one counties and \$2,000 in tier two counties. Business enterprise is defined as any business or the headquarters of any such business which is engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, research and development industries, child care businesses, or retail businesses. For additional information refer to Georgia Code Section 48-7-40.22.

ADDITIONAL INFORMATION ON BUSINESS TAX CREDITS CAN BE FOUND IN OUR PUBLICATION "INFORMATION ON INCOME TAX CREDITS FOR GEORGIA BUSINESSES". THIS IS AVAILABLE ON OUR WEBSITE.

GEORGIA INDIVIDUAL INCOME TAX INSTALLMENT AGREEMENT REQUEST

If you are unable to pay the full amount of tax due with your individual income tax return, you may request an installment agreement by completing this form. You are encouraged to make payments as large as possible to minimize the penalty and/or interest charges. Please note that requesting an installment agreement will not stop the accrual of these charges. You may want to consider other less costly alternatives before requesting an installment agreement.

To ensure proper handling, **place this form on the top of your tax return** when you mail it to the Department for processing.

If you have questions concerning this procedure, please call the Installment Unit, **(404) 657-0295 or 1-877-602-TIPS (8477)**.

MAJOR SOCIAL SECURITY #		TAXPAYER'S FULL NAME		
IF JOINT RETURN, SPOUSE'S SOCIAL SECURITY #		SPOUSE'S FULL NAME		
STREET ADDRESS			CITY	STATE
ZIP CODE	HOME PHONE NUMBER ()	YOUR WORK PHONE NUMBER ()	YOUR SPOUSE'S WORK PHONE NUMBER ()	
TOTAL TAX DUE SHOWN ON RETURN		AMOUNT SUBMITTED WITH RETURN		PROPOSED MONTHLY PAYMENT AMOUNT
YOUR SIGNATURE			DATE	
YOUR SPOUSE'S SIGNATURE			DATE	

If you are currently in bankruptcy and this liability is being paid through your bankruptcy plan, DO NOT file this form.
 YOU SHOULD RECEIVE A RESPONSE TO THIS REQUEST WITHIN 90 DAYS. PAYMENT COUPONS WILL BE PROVIDED UPON APPROVAL.
 IF YOU RECEIVE NO RESPONSE PLEASE CALL THE NUMBER LISTED ABOVE.

DOUBLE CHECK YOUR RETURN

Before mailing your return, please review it carefully for the following items:

- Beginning this year, your social security number(s) are not listed on the mailing label. They have been omitted to protect your privacy. Remove the mailing label from the back of this booklet. **If the information is correct, enclose it with the form but also enter your social security number(s) on the form.** If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. If your address has changed, print or type an "X" in the change of address box.
- Did you enclose your W-2 and other withholding statements with the return?
- Did you enclose a copy of Page 1 and 2 of your Federal return, if applicable?
- If you claimed another state(s) tax credit, did you enclose a copy of the other state(s) tax return?
- If there is a balance due on your return, did you include your remittance payable to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or a contribution to the Nongame-Endangered Wildlife Conservation Fund, the Children and Elderly in Need Fund, or the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund?
- Have you used the correct envelope? **Do not mail your Georgia return to the Internal Revenue Service.**
- **Sending your return by certified mail may delay the processing of your refund.**
- Verify that you have used the correct mailing address on your return as provided by the U.S. Postal Service.

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed in duplicate on Georgia Form IT-550.

TAXPAYER ASSISTANCE

Department of Revenue Information

For general information, taxpayer assistance, or other problems, you may now call Taxpayer Information Programs and Services (TIPS) at the following numbers.

404-417-4477

877-602-8477

For most individual income taxpayers, this instruction booklet and the enclosed forms are the only materials needed to complete your 2001 Georgia income tax return. If assistance is needed to fill out your individual return, call or visit one of the following Revenue Offices listed below.

Atlanta (30334)
426 Balcony Level
West Tower
Floyd Building
404/656-4071

Augusta (30907)
Interstate West Office Park
1054 Claussen Road
Suite 310
706/737-1870

Lithia Springs (30122)
351 Thornton Road
Suite 101
770/732-5812

Savannah (31405)
6606 Abercorn Street
Room 220
912/356-2140

Albany (31707)
2700 Palmyra Road
229/430-4241

Columbus (31901)
307 15th Street
Room 215
706/649-7451

Macon (31211-1493)
630 North Avenue
Suite B
478/751-6014

South Atlanta Metro (30354)
(See Note Below)
4245 International Parkway
(Hapeville, GA)
404/362-6422

Athens (30622)
190 Ben Burton Circle
(Bogart, GA)
706/542-6058

Douglas (31533)
1214 N. Peterson Ave.
Suite I
912/389-4094

Rome (30161-6494)
1401 Dean Street
Suite E
706/295-6667

Tucker (30084)
2082 E. Exchange Place
Suite 120
770/724-6500

Note: The Morrow Office will be moving in December of 2001 to Hapeville, Georgia. The new name will be South Atlanta Metro. Before this date, please contact the Morrow Office at (770) 960-2000, 3000 Corporate Center Dr., Ste. 210, Morrow, Georgia 30260.

DEPARTMENT OF REVENUE WEBSITE

<http://www2.state.ga.us/departments/dor>

See our website for downloading various Georgia Department of Revenue forms and to read our Frequently Asked Questions.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (1-888-227-7669) for the location of tax assistance in filing both Federal and Georgia income tax forms from February 1 to April 15.

TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS (TDD)

This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404/417-4302. If you are an individual with a disability and wish to acquire this publication in an alternative format, please notify the Department of Revenue, 1800 Century Center Blvd. NE, Atlanta, Georgia 30345, or call 404/417-2190 or 404/417-4302.

REFUND INQUIRIES

The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow up to 8 weeks if you filed prior to April 1, 10 weeks if you filed after April 1, and 12 weeks if you filed after April 10. If your refund has not been received within these specific periods and you live in the metro Atlanta dialing area, you can call 404/656-6286 to inquire about the status of your refund. If you live in Georgia, but outside of the metro Atlanta dialing area, you may call 1-800-338-2389. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. For other problems concerning your refund call the appropriate phone number above or the Taxpayer Accounting Division Director's Office at 404/417-4300.

PROBLEM RESOLUTION

If you have an income tax problem, you should contact Taxpayer Assistance for help. Should you receive a notice or letter from the Department of Revenue, call the phone number provided on the document. Most of your questions can be answered or your problems solved at that time, but if not, call 404/417-2300 for additional help, or the Income Tax Division Director's Office at 404/417-2400.

STATE OF GEORGIA
DEPARTMENT OF REVENUE
INCOME TAX DIVISION
1800 CENTURY CENTER BLVD. NE
ATLANTA, GA 30345-3205

Forwarding Service Requested

TO:

GET YOUR REFUND WITHIN 21 DAYS
FILE YOUR RETURN ELECTRONICALLY!

It's Proven! It Works! 1,246,526 people did it!
Georgia was #1 in Electronic Filing
for Tax Years 1998 - 2000

- Receive Your Refund Faster
- Use Direct Deposit
- File an Accurate Return

For more information, See Page 3
Or visit our website:

<http://www2.state.ga.us/departments/dor>